



## Chapter 75 - Uniform Chart of Accounts

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### **75.10 Coding Structures**

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75.10.10	About the uniform chart of accounts	June 1, 2004
75.10.20	Descriptions of the code types	June 1, 2004

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### **75.20 Agency Codes and Authorized Abbreviations**

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75.20.10	Sequential by code number	July 1, 2006
75.20.20	Alphabetical by title	July 1, 2006
75.20.30	Sequential by code number within functional group	July 1, 2006

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### **75.30 Fund / Account Codes**

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75.30.20	Cash and budget type codes	July 1, 2006
75.30.30	Fund types and subsidiary accounts - government-wide statement codes	July 1, 2002
75.30.40	Roll-up funds and subsidiary accounts - fund statement codes	July 1, 2006
75.30.50	Account codes: sequential by code number	July 1, 2006
75.30.60	Account codes: alphabetical by title	July 1, 2006

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### **75.40 General Ledger Account Codes**

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75.40.20	Sequential by code number with description	July 1, 2006

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**75.50      Expenditure Authority Codes**

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75.50.30	Capital expenditure authority codes	July 1, 2005
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	July 1, 2005

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**75.60      Statewide Program Codes**

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75.60.10	Sequential by code number with descriptions	June 1, 2004
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**75.70      Object/Sub-object/Sub-subobject Codes**

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75.70.10	Sequential by code number	June 1, 2006
75.70.20	Sequential by code number with description	July 1, 2006

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**75.80      Revenue Source Codes**

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75.80.20	Major revenue source code descriptions	July 1, 2003
75.80.30	Sequential by code number	July 1, 2006